

Discussion on Proposed Budget and Proposed Tax Rate for the 2026-2027 School Year

June 16, 2026

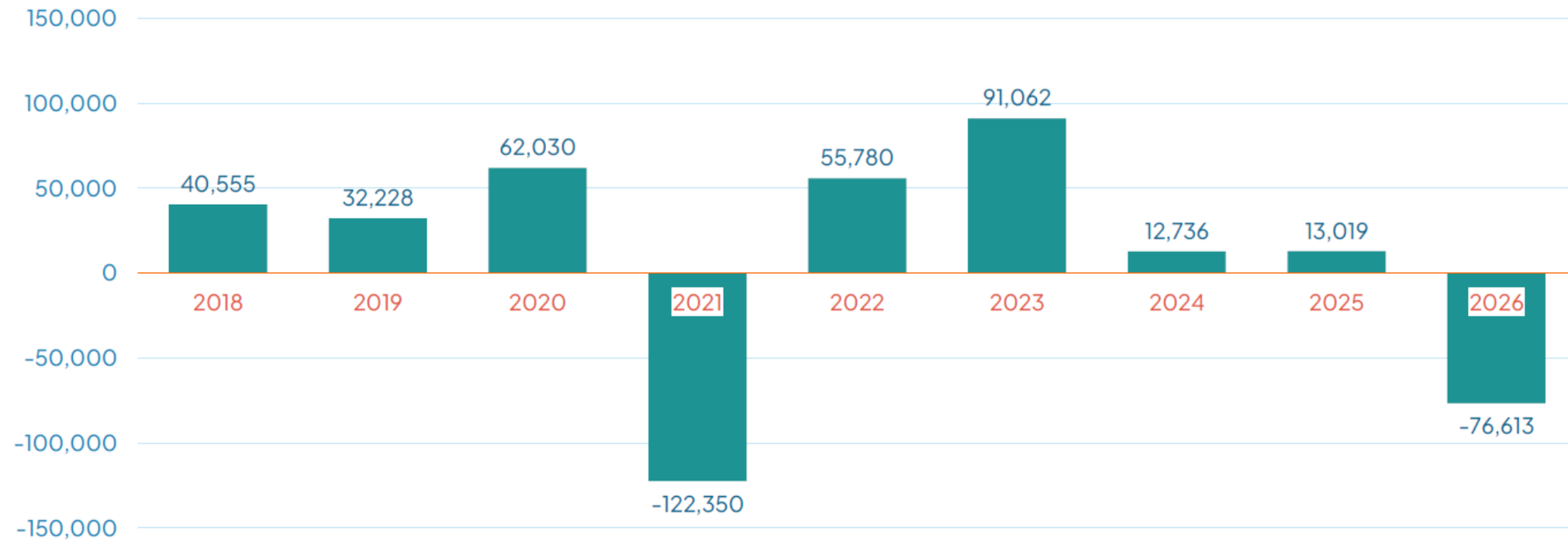


Soaring to Excellence

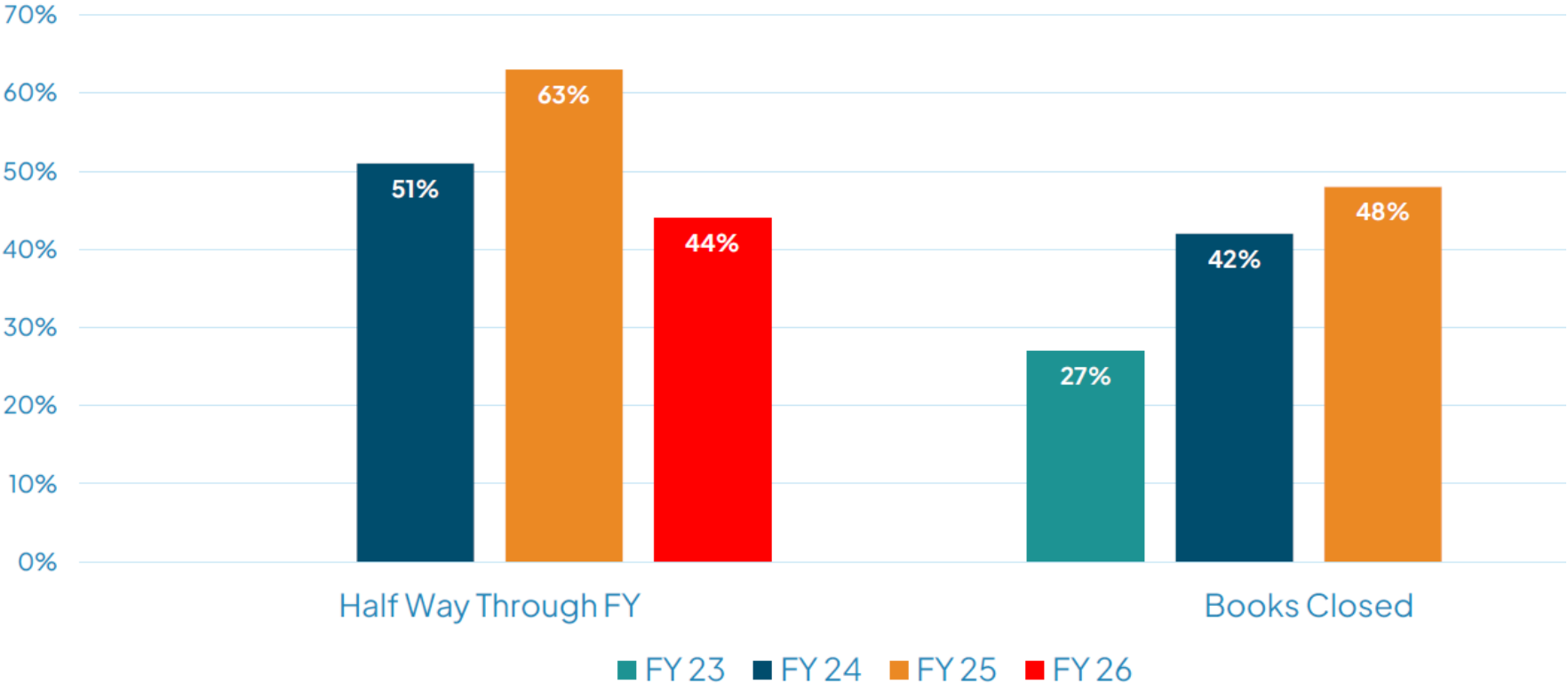
Agenda

- Statewide Financial Impacts
- ADA and Enrollment
- Property Taxes
- Proposed Budget
- Cost Saving Opportunities

Statewide Enrollment Change from Prior Year

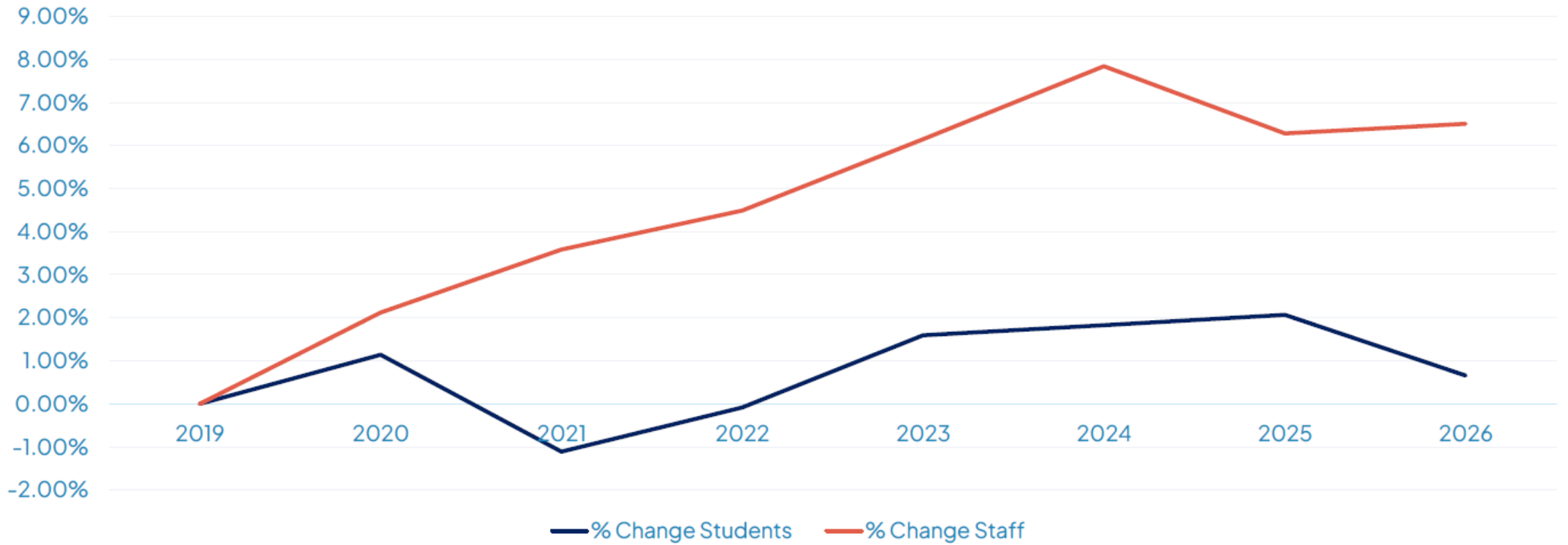


Will the District End the Fiscal Year in a Deficit



Public School Enrollment and Staffing

FY 2019 to FY 2026



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Our Financial Reality

Over the past seven years, Austin ISD has faced a widening gap between state funding and the actual cost of educating our students. Despite historic inflation, and a multi-billion dollar state surplus, Texas left its basic student allotment stagnant from 2019 through 2025. Last year, the 89th Legislature approved only a fraction of the funding required to catch up with escalating costs.

On top of that, since adopting the 2025–26 budget, several critical factors have shifted: Austin property values declined more than expected, enrollment dipped — largely due to the current climate around immigration — and we have faced rising operating costs alongside delayed real estate sales.

Last November, we made the incredibly difficult decision to close 11 schools, generating approximately \$21 million in savings. While those closures have allowed us to avoid some more painful cuts, the sheer scale of our remaining deficit means we have exhausted our options for purely operational savings. Because over 88% of our budget is invested directly in our people, it is mathematically impossible to address a deficit of this size without impacting positions.

- At schools with fewer academic challenges, some teacher’s planning periods will be reduced to the state minimum (one per day), and grades 2–5 will see modest class-size increases.
- Campus support roles will also scale back based on enrollment. While every school will retain a counselor, smaller campuses may transition to shared librarians or part-time assistant principals.
- We are moving away from a universal 1:1 student-to-device technology model to minimize student screen time and prioritize rich, interactive instruction. Through our academic visioning process we will develop guidelines for providing device access based on specific student needs and developmental appropriateness.
- Partner-provided student support services will be scaled back to concentrate on our highest-need campuses.
- Discontinue districtwide bus routes for several choice schools & the Alternative Learning Center, implement transportation hubs for secondary schools, discontinue late activity buses at secondary and return to standard 2-mile policy for all schools. Transportation hubs for Ann Richards, Lively, LASA, and Kealing will continue while the district develops a fee-based model based on family economic status.

Cash Flow

School Year 2026-2027			
Due Date	Reporting Period(s)	PEIMS Notes	SOF Reports Notes
10/09/2026 (2nd Friday in October)	1st Six Weeks Attendance	2 weeks after the latest EndDate in the First Six Weeks (1) ReportingPeriod (C130) as reported in the ReportingPeriodExt Entity	Incorporate ~ 11/10/2026 LPE and DPE
12/04/2026 (1st Friday in December)	2nd Six Weeks Attendance	2 weeks after the latest EndDate in the Second Six Weeks (2) ReportingPeriod (C130) as reported in the ReportingPeriodExt Entity	Incorporate ~ 1/10/2027 LPE and DPE
01/29/2027 (Last Friday in January)	3rd Six Weeks Attendance	2 weeks after the latest EndDate in the Third Six Weeks (3) ReportingPeriod (C130) as reported in the ReportingPeriodExt Entity	Incorporate ~ 3/10/2027 LPE and DPE
03/19/2027 (3rd Friday in March)	4th Six Weeks Attendance	2 weeks after the latest EndDate in the Fourth Six Weeks (4) ReportingPeriod (C130) as reported in the ReportingPeriodExt Entity	Incorporate ~ 4/10/2027 LPE and DPE
05/14/2027 (2nd Friday in May)	5th Six Weeks Attendance	2 weeks after the latest EndDate in the Fifth Six Weeks (5) ReportingPeriod (C130) as reported in the ReportingPeriodExt Entity	Incorporate ~ 6/10/2027 LPE and DPE
06/17/2027 07/15/2027	1st - 6th Six Weeks Attendance	Summer Submission: 06/17/2027 Summer Resubmission: 07/15/2027	Incorporate 9/1/2027 as part of near-final settle up



2026-2027 ADA and Enrollment

Fiscal Year 2026 Historical Fall Enrollment

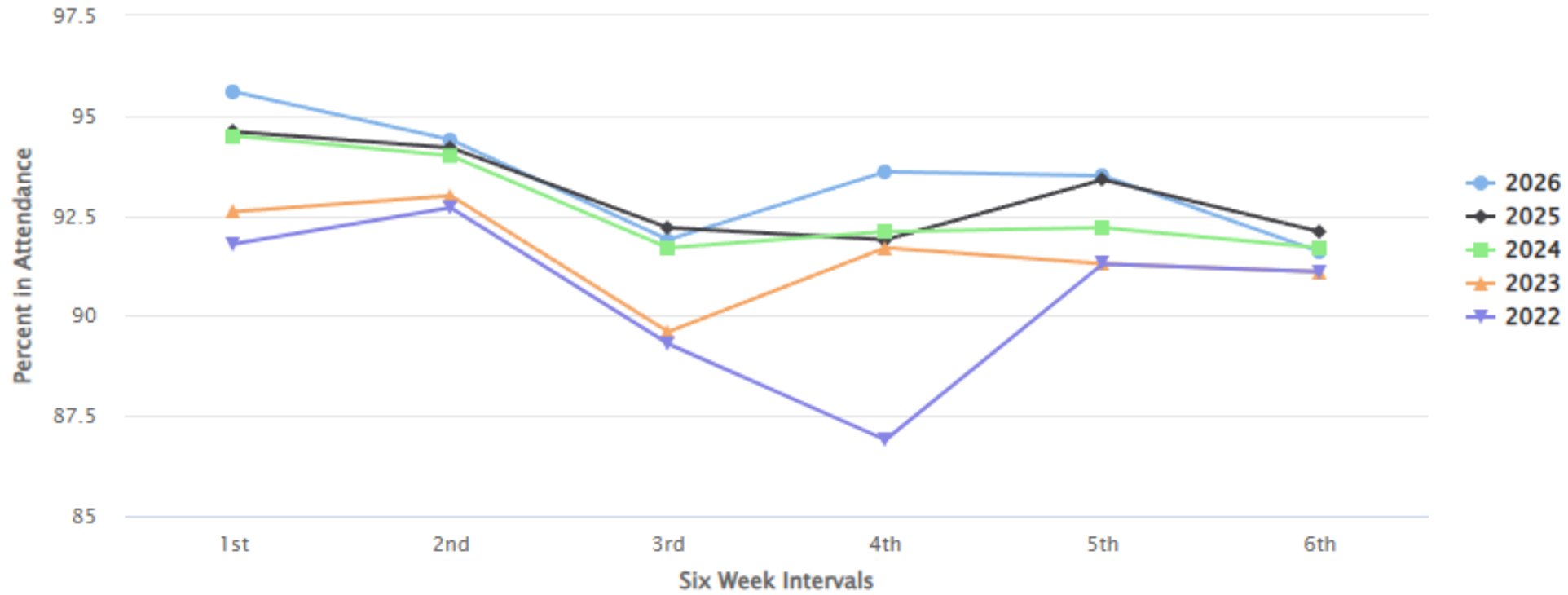
ADA Eligibility (Fall Enrollment)	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
TOTALS	4,128	4,051	3,958	3,881	3,799	3,668	3,436	3,191	3,193	3,177	3,009	2,927	2,781



Attendance Report for 2022 – 2026

Print/Download

Showing Selected Year and Previous 4 Years

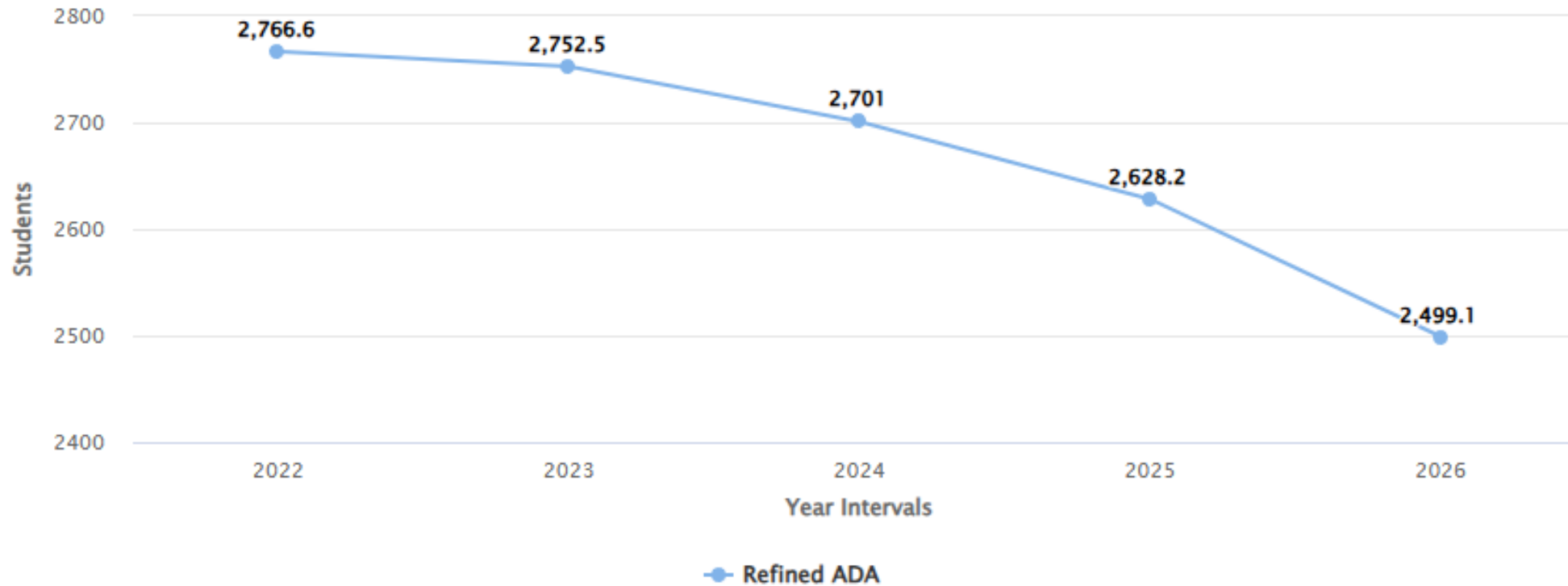




Refined ADA for 2022 – 2026

Print/Download

Showing Selected Year and Previous 4 Years



FY 2025 Utility Costs



Loya
FY25
Utilities
Cost:
\$58,642

Sambran
o FY25
Utilities
Cost:
\$86,563

Alarcon
FY25
Utilities
Cost:
\$97,377

Borrego
FY25
Utilities
Cost:
\$94,433

GEMS
FY25
Utilities
Cost:
\$190,703

SEHS
FY25
Utilities
Cost:
\$409,984

Scheduled and deferred maintenance costs are not included



2026-2027 Property Tax Rate

Types of Tax Rates

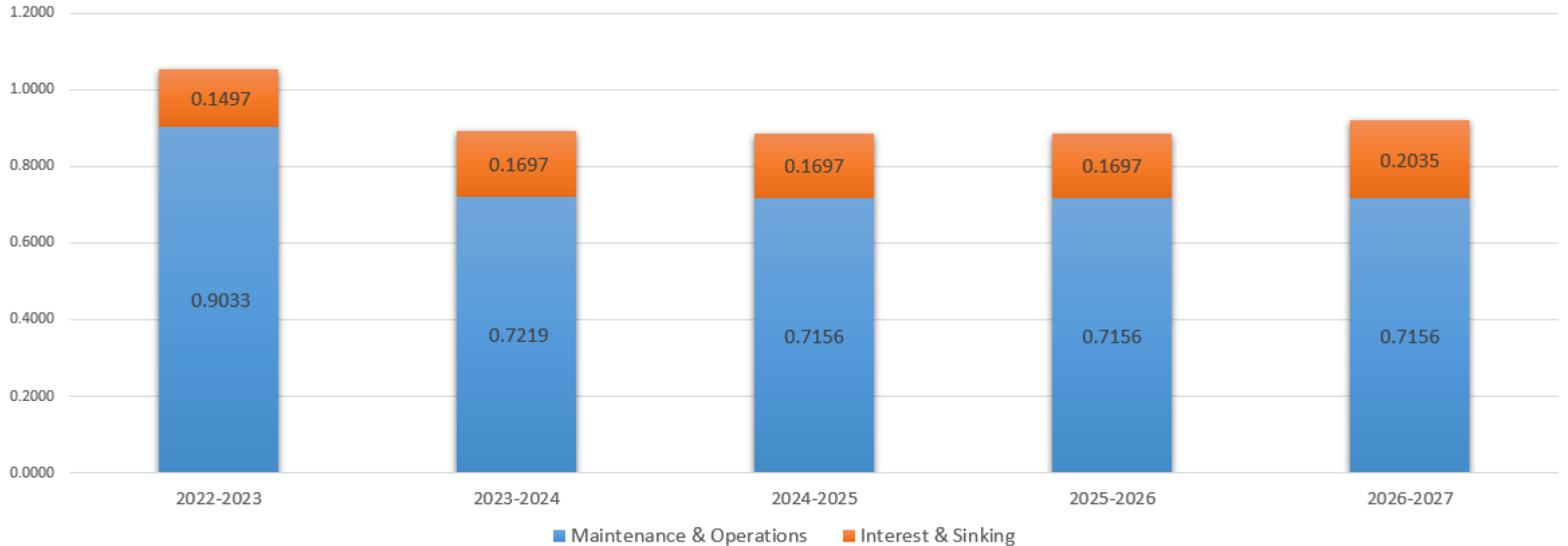
❖ What are property taxes?

- Property taxes are local taxes used to fund services such as schools, roads, police, fire departments, and various other public services, depending on the government entity collecting the tax.

❖ What are the components of the District's tax rate?

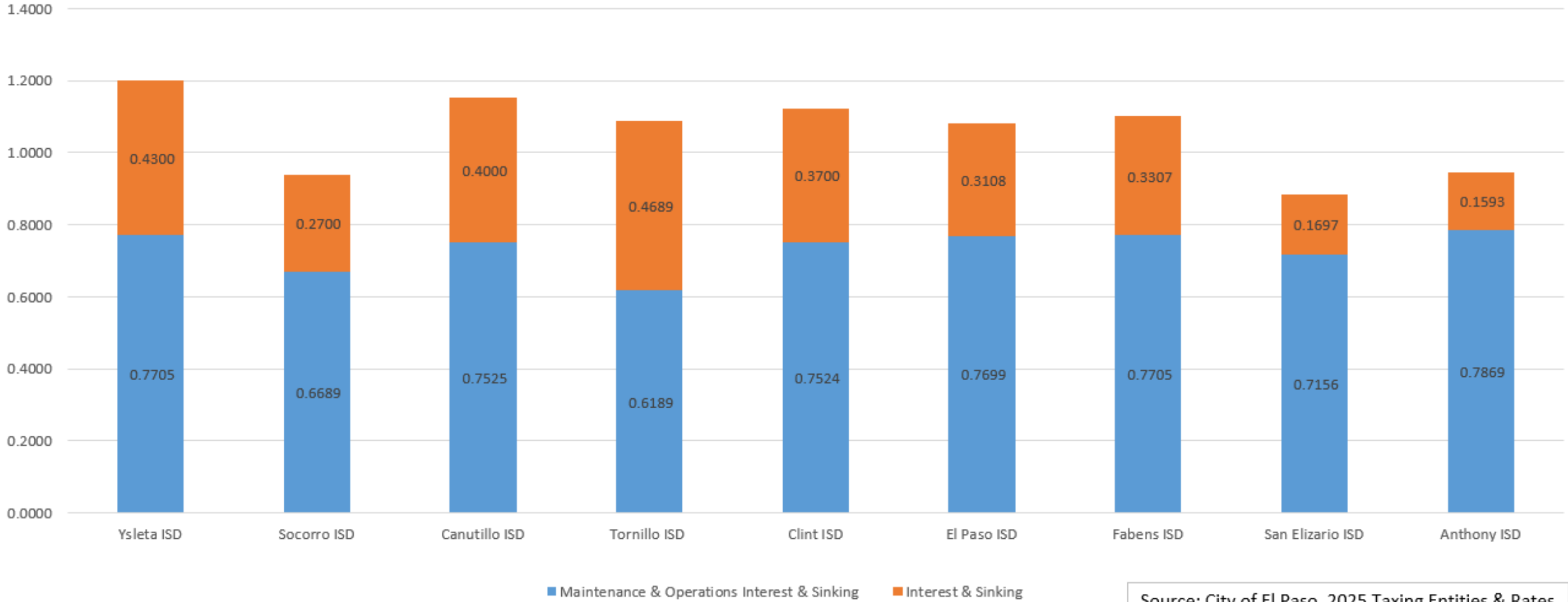
- Maintenance & Operations (M&O)
 - Salaries
 - Contracted Services
 - Supplies, Materials & Equipment
 - Transportation & Utilities
- Interest & Sinking (I&S)
 - Construction Projects
 - School Buildings
 - Cannot be used for general operations

Tax Rate History



The 2026–2027 rates are currently estimates. The final rate will be determined in August 2026, once the Texas Education Agency (TEA) receives certified values from the Central Appraisal District, which won't be available until July 2026.

Tax Rate Comparison



Source: City of El Paso, 2025 Taxing Entities & Rates

Fiscal Year 2027 Budget and Proposed Tax Rate Notice

June 4, 2026

West Texas County Courier

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Moments in time THE HISTORY CHANNEL

• On June 1, 1926, Norma Jeane Mortenson, who would later become famous as the voluptuous, platinum-blond actress and sex symbol Marilyn Monroe, was born in

Davis, an activist and former UCLA philosophy professor, was acquitted on charges of conspiracy, murder and kidnapping. She had been accused of supplying weapons to Jonathan Jackson, who had stormed a courtroom in an effort to take hostages he hoped to exchange for his brother, a radical incarcerated at San Quentin. Jackson died

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	\$ 155,874	\$ 165,093
Average Taxable Value of Residences	\$ 0	\$ 2,715
Last Year's Rate Versus		
Proposed Rate per \$100 Value	\$ 0.885300	\$ 0.919100
Taxes Due on Average Residence	\$ 0	\$ 25.00
Increase (Decrease) in Taxes		\$ 25.00

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in the tax rate or property value.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The San Elizario Independent School District will hold a public meeting at 5:30 P.M. on Tuesday, June 16, 2026 in the SEISD Administrative Office, 1050 Chicken Ranch Rd., San Elizario, Texas. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed tax rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.715600/\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.203500/\$100 (Proposed rate to pay bonded indebtedness)

2026-2027 Proposed Budget



San Elizario Independent School District
General Fund Budget - Fiscal Year 2026-2027

	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
	Actual		Actual		Actual		Actual		Amended		Proposed	
REVENUES												
5700 Total Local and Intermediate Sources	\$ 2,949,691	7%	\$ 3,757,570	10%	\$ 3,386,457	8%	\$ 3,081,683	8%	\$ 3,093,147	8%	\$ 2,841,251	8%
5800 State Program Revenues	\$ 31,346,020	80%	\$ 30,182,582	77%	\$ 32,224,161	80%	\$ 31,383,754	82%	\$ 31,440,069	81%	\$ 31,368,328	84%
5900 Federal Programs	\$ 5,049,515	13%	\$ 5,506,593	14%	\$ 4,575,515	11%	\$ 3,584,154	9%	\$ 4,305,000	11%	\$ 3,265,400	9%
<i>Total Revenues</i>	\$ 39,345,226	100%	\$ 39,446,745	100%	\$ 40,186,133	100%	\$ 38,049,591	100%	\$ 38,838,216	100%	\$ 37,474,979	100%
EXPENDITURES												
11 Instruction	\$ 17,343,090	48%	\$ 17,913,556	47%	\$ 17,634,319	42%	\$ 18,833,575	46%	\$ 19,800,042	48%	\$ 21,286,582	50%
12 Instructional Resources and Media Service	\$ 390,927	1%	\$ 70,467	0%	\$ 170,168	0%	\$ 49,521	0%	\$ 65,926	0%	\$ 68,527	0%
13 Curriculum and Instructional Staff Develop	\$ 225,711	1%	\$ 211,417	1%	\$ 338,107	1%	\$ 809,169	2%	\$ 885,673	2%	\$ 840,187	2%
21 Instructional Leadership	\$ 742,337	2%	\$ 842,907	2%	\$ 771,157	2%	\$ 686,031	2%	\$ 774,432	2%	\$ 770,620	2%
23 School Leadership	\$ 2,081,360	6%	\$ 2,287,273	6%	\$ 1,436,865	3%	\$ 2,074,879	5%	\$ 2,132,964	5%	\$ 2,214,417	5%
31 Guidance, Counseling and Evaluation Servi	\$ 1,226,040	3%	\$ 1,197,341	3%	\$ 1,210,631	3%	\$ 1,458,724	4%	\$ 1,489,259	4%	\$ 1,455,657	3%
32 Social Work Services	\$ 246,189	1%	\$ 52,893	0%	\$ 61,210	0%	\$ 54,168	0%	\$ 100,039	0%	\$ 111,208	0%
33 Health Services	\$ 403,886	1%	\$ 445,087	1%	\$ 370,115	1%	\$ 472,395	1%	\$ 439,194	1%	\$ 509,563	1%
34 Student (Pupil) Transportation	\$ 1,168,388	3%	\$ 1,324,044	3%	\$ 1,844,857	4%	\$ 1,347,515	3%	\$ 1,433,490	3%	\$ 1,394,140	3%
35 Food Services	\$ 2,773,697	8%	\$ 3,710,817	10%	\$ 3,838,747	9%	\$ 3,426,509	8%	\$ 3,311,330	8%	\$ 3,617,371	8%
36 Cocurricular/Extracurricular Activities	\$ 961,960	3%	\$ 1,271,821	3%	\$ 1,258,265	3%	\$ 1,121,861	3%	\$ 1,167,613	3%	\$ 977,459	2%
41 General Administration	\$ 1,593,324	4%	\$ 1,744,048	5%	\$ 1,754,284	4%	\$ 1,830,145	4%	\$ 1,872,013	5%	\$ 1,917,518	4%
51 Facilities Maintenance and Operations	\$ 4,137,583	12%	\$ 4,492,246	12%	\$ 5,906,144	14%	\$ 5,080,070	12%	\$ 5,080,070	12%	\$ 4,671,229	11%
52 Security and Monitoring Services	\$ 955,160	3%	\$ 923,547	2%	\$ 1,370,455	3%	\$ 1,406,934	3%	\$ 1,407,824	3%	\$ 1,708,618	4%
53 Data Processing Services	\$ 1,349,562	4%	\$ 1,215,364	3%	\$ 1,381,690	3%	\$ 1,432,113	4%	\$ 1,175,786	3%	\$ 1,123,244	3%
61 Community Services	\$ 34,504	0%	\$ 30,700	0%	\$ 28,348	0%	\$ 11,732	0%	\$ 15,030	0%	\$ 15,993	0%
71 Debt Service	\$ 90,705	0%	\$ 125,943	0%	\$ 131,397	0%	\$ 210,408	1%	\$ 283,815	1%	\$ 258,025	1%
81 Facilities Acquisition and Construction	\$ 148,274	0%	\$ 437,526	1%	\$ 2,068,973	5%	\$ 351,175	1%	\$ -	0%	\$ -	0%
99 Other Intergovernmental Charges	\$ 40,286	0%	\$ 43,827	0%	\$ 33,673	0%	\$ 41,841	0%	\$ 51,700	0%	\$ 52,000	0%
<i>Total Expenditures</i>	\$ 35,912,983	100%	\$ 38,340,824	100%	\$ 41,609,405	100%	\$ 40,698,765	100%	\$ 41,486,200	100%	\$ 42,992,358	100%
REVENUES OVER(UNDER) EXPENDITURES	\$ 3,432,243		\$ 1,105,921		\$ (1,423,272)		\$ (2,649,174)		\$ (2,647,984)		\$ (5,517,379)	
OTHER FINANCING SOURCES (USES)												
Sale of Real and Personal Property	\$ 47,102		\$ 27,011		\$ 10,523		\$ 27,261		\$ 25,000		\$ 25,000	
Proceeds of Right-to-Use Lease	\$ -		\$ 251,611		\$ 619,042		\$ -		\$ -		\$ -	
Proceeds of SBITAs and Other Resources	\$ -		\$ 42,025		\$ -		\$ -		\$ -		\$ -	
Operating Transfer In	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
Operating Transfer Out	\$ (600,000)		\$ -		\$ -		\$ -		\$ -		\$ -	
<i>Total Other Financing Sources (Uses)</i>	\$ (552,898)		\$ 320,647		\$ 629,565		\$ 27,261		\$ 25,000		\$ 25,000	
FUND BALANCE												
Net Change in Fund Balance	\$ 2,879,345		\$ 1,426,568		\$ (793,707)		\$ (2,621,913)		\$ (2,622,984)		\$ (5,492,379)	
Total Fund Balance - July 1 (Beginning)	\$ 13,295,680		\$ 16,175,025		\$ 17,601,593		\$ 16,807,886		\$ 14,185,973		\$ 11,562,989	
Total Fund Balance - June 30 (Ending)	\$ 16,175,025		\$ 17,601,593		\$ 16,807,886		\$ 14,185,973		\$ 11,562,989		\$ 6,070,610	



Fund balance estimates based on current budget

San Elizario Independent School District
General Fund Budget - Fiscal Year 2026-2027



	2026-2027 General Fund	2026-2027 For Adoption
REVENUES		
5700 Total Local and Intermediate Sources	\$ 2,841,251	\$ 2,841,251 8%
5800 State Program Revenues	\$ 31,368,328	\$ 31,368,328 84%
5900 Federal Programs	\$ 3,265,400	\$ 3,265,400 9%
<i>Total Revenues</i>	<u>\$ 37,474,979</u>	<u>\$ 37,474,979 100%</u>
EXPENDITURES		
11 Instruction	21,286,582	\$ 21,286,582 50%
12 Instructional Resources and Media Services	68,527	\$ 68,527 0%
13 Curriculum and Instructional Staff Development	840,187	\$ 840,187 2%
21 Instructional Leadership	770,620	\$ 770,620 2%
23 School Leadership	2,214,417	\$ 2,214,417 5%
31 Guidance, Counseling and Evaluation Services	1,455,657	\$ 1,455,657 3%
32 Social Work Services	111,208	\$ 111,208 0%
33 Health Services	509,563	\$ 509,563 1%
34 Student (Pupil) Transportation	1,394,140	\$ 1,394,140 3%
35 Food Services	3,617,371	\$ 3,617,371 8%
36 Cocurricular/Extracurricular Activities	977,459	\$ 977,459 2%
41 General Administration	1,917,518	\$ 1,917,518 4%
51 Facilities Maintenance and Operations	4,671,229	\$ 4,671,229 11%
52 Security and Monitoring Services	1,708,618	\$ 1,708,618 4%
53 Data Processing Services	1,123,244	\$ 1,123,244 3%
61 Community Services	15,993	\$ 15,993 0%
71 Debt Service	258,025	\$ 258,025 1%
81 Facilities Acquisition and Construction	-	\$ - 0%
99 Other Intergovernmental Charges	52,000	\$ 52,000 0%
<i>Total Expenditures</i>	<u>\$ 42,992,358 A</u>	<u>\$ 42,992,358 100%</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ (5,517,379)</u>	<u>\$ (5,517,379)</u>
OTHER FINANCING SOURCES (USES)		
Sale of Real and Personal Property	\$ 25,000	\$ 25,000
Other Operating Transfer Out	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
FUND BALANCE		
Net Change in Fund Balance	\$ (5,492,379)	\$ (5,492,379)
Total Fund Balance - July 1 (Projected Beginning)	\$ 12,120,496	\$ 12,120,496
Total Fund Balance - June 30 (Projected Ending)	<u>\$ 6,628,117</u>	<u>\$ 6,628,117</u>

NOTES & PRELIMINARY ASSUMPTIONS			
Fiscal Year 2025 Amended Budget Ending FB	\$ 12,120,496	Total Fund Balance - June 30 (Projected Ending FY26)	\$ 6,628,117
Fiscal Year 2026 Projected Budget Beginning FB	\$ 12,120,496 *	Less Restricted Food Service FB	\$ (916,256)
		Less Non Spendable Inventory FB	\$ (226,479)
		Less Committed FB	\$ (1,135,395)
		Estimated Unassigned FB	<u>\$ 4,349,987</u>
* = Excludes transfers to the health fund to cover the deficit			
A = Excludes possible savings due to lapse salaries and/or employee turnover, includes current schools and gradespans		Estimated Unassigned FB	\$ 4,349,987
A cont'd = Includes employer health insurance premium for all employees		Total General Fund Expenditures	\$ 42,992,358
B = FIRST #6 - 75 days worth of assigned + unassigned FB - will not be met with current proposed budget		Average Daily Expenditure (Total GF Exp / 365 days)	\$ 117,787
		Days of Expenditure (Unassigned FB / Ave Daily Exp)	36.93 B

Fund balance beginning amount based on projected expenditures in current year



San Elizario Independent School District
Debt Service Fund - Fiscal Year 2026-2027

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Amended	Proposed
<i>I&S Rate:</i>	\$ 0.1497	\$ 0.1697	\$ 0.1697	\$ 0.1697	\$ 0.2035
REVENUES					
5700 Total Local and Intermediate Sources	\$ 527,176	\$ 500,227	\$ 546,915	\$ 527,253	\$ 519,000
5800 State Program Revenues	\$ 1,150,391	\$ 1,154,596	\$ 1,039,554	\$ 1,245,681	\$ 1,150,000
<i>Total Revenues</i>	<u>\$ 1,677,567</u>	<u>\$ 1,654,823</u>	<u>\$ 1,586,469</u>	<u>\$ 1,772,934</u>	<u>\$ 1,669,000</u>
EXPENDITURES					
71 Debt Service	\$ 1,622,368	\$ 1,624,413	\$ 1,624,707	\$ 1,727,225	\$ 1,626,000
<i>Total Expenditures</i>	<u>\$ 1,622,368</u>	<u>\$ 1,624,413</u>	<u>\$ 1,624,707</u>	<u>\$ 1,727,225</u>	<u>\$ 1,626,000</u>
REVENUES OVER(UNDER) EXPENDITURES	<u>\$ 55,199</u>	<u>\$ 30,410</u>	<u>\$ (38,238)</u>	<u>\$ 45,709</u>	<u>\$ 43,000</u>
OTHER FINANCING SOURCES (USES)					
7911 Capital Related Debt Issued	\$ -	\$ -	\$ -	\$ -	\$ -
7916 Premium or Discount on Issuance of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
8949 Other (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total Other Financing Sources (Uses)</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Net Change in Fund Balance	\$ 55,199	\$ 30,410	\$ (38,238)	\$ 45,709	\$ 43,000
Total Fund Balance - July 1 (Beginning)	\$ 294,128	\$ 349,327	\$ 379,737	\$ 341,499	\$ 387,208
Total Fund Balance - June 30 (Ending)	<u>\$ 349,327</u>	<u>\$ 379,737</u>	<u>\$ 341,499</u>	<u>\$ 387,208</u>	<u>\$ 430,208</u>

Fund balance estimates based on current budget



2026-2027 CNS Proposed Budget



2026-2027 CNS Estimated Budget Summary

Before
Additional
Requests

SAN ELIZARIO ISD CHILD NUTRITION FUND			
2026-2027 Proposed Budget Summary			
<i>2026-2027</i>	<i>Revised Budget</i>	<i>Proposed Budget</i>	<i>Change</i>
Revenues	2025-2026	2026-2027	
Local Sources	150,000	145,000	(5,000)
State Funding	15,000	15,000	-
Federal Revenue (School Meal Program Reimbursement)	3,310,000	3,050,200	(259,800)
Estimated Revenues	3,475,000	3,210,200	(264,800)
Expenditures	2025-2026	2025-2026	
Payroll	\$1,176,331	\$1,418,956	\$242,625
Food	\$1,576,647	\$1,609,331	\$32,684
Non Food	\$498,354	\$465,669	-\$32,685
Estimated Expenditures	3,251,332	3,493,956	242,624
Increase (Decrease) in Fund Balance	\$223,668	-\$283,756	-\$507,424
Beginning Fund Balance	918,979	1,142,647	223,668
Estimated End-of-Year Fund Balance	\$1,142,647	\$858,891	-\$283,756
Average Monthly Expenditures	270,944	291,163	
# Months Operating of Unassigned Fund Balance	4	3	

Estimates as of 6/3/2026

2026-2027 CNS Additional Budget Requests



Campus/ Department	Funding Source	Amount	Subject of Request	Justification
CNS	101	51,129	CNS Maintenance Repair Staff	Provide preventive maintenance to food service equipment. Ms. Reyes is working with HR since the position does not exist.
Subtotal		51,129		
Sambrano	101	6,731	Ice Machine at Sambrano	Continuous work orders/service calls to fix
CNS	101	43,000	Mini Van	Van for courier daily needs
Alarcon	101	7,900	Replace Shelving for Freezer	To prevent losing points with the health department
SEHS	101	4,380	Student trays for SEHS	Old trays don't get cleaned with current dishwasher to cut down on paper supplies
Subtotal		62,011		
Grand Total		113,140		

2026-2027 CNS Estimated Budget Summary



After
Additional
Requests



SAN ELIZARIO ISD CHILD NUTRITION FUND			
2026-2027 Proposed Budget Summary			
<i>2026-2027</i>	<i>Revised Budget</i>	<i>Proposed Budget</i>	<i>Change</i>
Revenues			
	2025-2026	2026-2027	
Local Sources	150,000	145,000	(5,000)
State Funding	15,000	15,000	-
Federal Revenue (School Meal Program Reimbursement)	3,310,000	3,050,200	(259,800)
Estimated Revenues	3,475,000	3,210,200	(264,800)
Expenditures			
	2025-2026	2025-2026	
Payroll	\$1,176,331	\$1,470,085	\$293,754
Food	\$1,576,647	\$1,609,331	\$32,684
Non Food	\$498,354	\$527,680	\$29,326
Estimated Expenditures	3,251,332	3,607,096	355,764
Increase (Decrease) in Fund Balance	\$223,668	-\$396,896	-\$620,564
Beginning Fund Balance	918,979	1,142,647	223,668
Estimated End-of-Year Fund Balance	\$1,142,647	\$745,751	-\$396,896
Average Monthly Expenditures	270,944	300,591	
# Months Operating of Unassigned Fund Balance	4	2	

Estimates as of 6/3/2026

2026-2027 CNS Estimated Budget Summary



SAN ELIZARIO ISD CHILD NUTRITION FUND

2026-2027 Proposed Budget Summary

2026-2027	Revised Budget	Proposed Budget	Change
Revenues			
	2025-2026	2026-2027	
Local Sources	150,000	145,000	(5,000)
State Funding	15,000	15,000	-
Federal Revenue (School Meal Program Reimbursement)	3,310,000	3,050,200	(259,800)
Estimated Revenues	3,475,000	3,210,200	(264,800)
Expenditures			
	2025-2026	2025-2026	
Payroll	\$1,176,331	\$1,470,085	\$293,754
Food	\$1,576,647	\$1,609,331	\$32,684
Non Food	\$498,354	\$484,680	-\$13,674
Estimated Expenditures	3,251,332	3,564,096	312,764
Increase (Decrease) in Fund Balance	\$223,668	-\$353,896	-\$577,564
Beginning Fund Balance	918,979	1,142,647	223,668
Estimated End-of-Year Fund Balance	\$1,142,647	\$788,751	-\$353,896
Average Monthly Expenditures	270,944	297,008	
# Months Operating of Unassigned Fund Balance	4	3	

After
Additional
Requests

Without
Van

2026-2027 Budget Development



Cost Saving Opportunities

Cost Saving Opportunities



Item Description	Potential Savings Amount
Salary Subtotal	766,655
Employee Non-Local Travel Subtotal	29,771
Communications Subtotal	8,328
Employee Appreciation Subtotal	7,089
Health Insurance Subtotal	104,040
Cost Saving Opportunities Grand Total	915,883



Budget Adoption based on recommendations and guidance provided by the Board